

## AGRICULTURAL.

IMPORTANT TO FARMERS.

The following decisions have recently been given by the Commissioner of Internal Revenue at Washington. They are important to farmers in so far as they untangle some of the knotty points of the law.

1. Farmers will not be required to make return of produce consumed in their own immediate families.

2. The farmer's profits from sales of live stock are to be found by deducting from the gross receipts for animals sold, the purchase money paid for the same. If animals have been lost during the year by death or robbery, the purchase money paid for such animals may be deducted from the gross income of the farm.

3. No deduction can be made by the farmer for the value of services rendered by his minor children, whether he actually pays for such services or not. If his adult children work for him and receive compensation for their labor, they are to be regarded as other hired laborers in determining his income.

4. Money paid for labor, except such as is used or employed in domestic service, or in the production of articles consumed in the family of the producer, may be deducted.

5. No deduction can be allowed, in any case for the cost of unproductive labor. If house servants are employed a portion of the time in productive labor, such as the making of butter and cheese for sale, a proportionate amount of the wages paid them may be deducted.

6. Expenses for ditching and cleaning new land are plainly expenses for permanent improvement, and not deducted.

7. The whole amount expended for fertilizers applied during the year to the farmer's land may be deducted, but no deduction is allowed for fertilizers produced on the farm.—The cost of seed purchased for sowing and planting may be deducted.

8. If a person sells timber standing, the profits are to be ascertained by estimating the value of the land after removal of the timber, and from the sum thus obtained deducting the estimated value of the land on the first day of January, 1862, or on the day of purchase, if purchased since that date.

9. Where no repairs have been made by the tax payers upon any building owned by him during the preceding five years, nothing can be deducted for repairs made during the year for which his income is estimated.

10. A farmer should make return of all his produce sold within the year, but a mere executory contract for a sale is not a sale; delivery either actual or constructive is essential. The criterion by which to determine whether a sale is complete or not is to determine whether the vendor still retains in that character a right over the property: if the property were lost or destroyed upon which of the parties, in the absence of any other relation between them than that of the vendor and vendee, would the loss fall.

## THE BEST FOWLS.

A correspondent of the *Country Gentleman* says:

"I agree with Mr. Wood, who says: The Brahma fowls are the best the hen faver ever introduced into this country for laying in all seasons of the year."

Another writer in the same paper remarks:

"In the *Country Gentleman* of June 28th 'Queen Sabe' wishes to know whether the Brahma fowls are superior to the Polands for laying, or for the table. I think they are, while others may prefer the Polands.

The Polands, as a general rule, do not lay early in the season as the Brahmams, neither do they lay as large eggs.

The Brahmams are excellent winter layers, and are very hardy.

Young chicks extremely hard to injure by bad treatment, while the youthful Polands require a great deal of attention when from three to four weeks old.

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## ALLENTOWN



### BONE MILL. "PURE BONE DUST."

Guaranteed by printed Certificate to be entirely free from adulteration.

"Concentrated Bone Fertilizer,"

a reliable quick yielding manure.

Farmers can order direct or through any responsible dealers. A liberal discount allowed.

Dates, Aug. 1, 1862—2m.

Allen-town, Pa.

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